

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category  
Summary Report for FY 2005"  
for Agency 64  
Tennessee Valley Authority  
Summary Report**

**Reciprocal Category**

**01 - Securities Issued by Federal Agencies Under General & Special Authority**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$0</u></b>	<b><u>\$595,000</u></b>	<b><u>(\$595,000)</u></b>	<b><u>100.0%</u></b>

**02 - Federal Interest Receivable/Federal Interest Payable**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$3,000,000</u></b>	<b><u>\$1,000,000</u></b>	<b><u>\$2,000,000</u></b>	<b><u>66.7%</u></b>

**03 - Interest Revenue & Expense, Gains & Losses on Federal Investments**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$0</u></b>	<b><u>\$1,000,000</u></b>	<b><u>(\$1,000,000)</u></b>	<b><u>100.0%</u></b>

**05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$4,000,000</u></b>	<b><u>\$0</u></b>	<b><u>\$4,000,000</u></b>	<b><u>NA</u></b>

**18 - Financing Sources Transferred In/Out Without Reimbursement**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$0</u></b>	<b><u>\$100,000</u></b>	<b><u>(\$100,000)</u></b>	<b><u>100.0%</u></b>

**21 - Employee Benefit Contributions Receivables and Payables**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$85,000,000</u></b>	<b><u>\$84,364,000</u></b>	<b><u>\$636,000</u></b>	<b><u>0.7%</u></b>

**22 - Accounts Receivable, Accounts Payable, and Other Liabilities**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$57,000,000</u></b>	<b><u>\$42,257,378</u></b>	<b><u>\$14,742,622</u></b>	<b><u>25.9%</u></b>

**23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal**

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
<b>Totals:</b>	<b><u>\$13,000,000</u></b>	<b><u>\$8,947,527</u></b>	<b><u>\$4,052,473</u></b>	<b><u>31.2%</u></b>

**24 - Intra-governmental buy/sell costs/revenues**

<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
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"Intragovernmental Closing Package Reciprocal Category Summary Report for FY 2005" for Agency 64,

<b>Totals:</b>	<b><u>\$258,000,000</u></b>	<b><u>\$169,864,945</u></b>	<b><u>\$88,135,055</u></b>	<b><u>34.2%</u></b>
 <b>26 - Benefit program Costs/Revenues</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$135,000,000</u></b>	<b><u>\$57,366,000</u></b>	<b><u>\$77,634,000</u></b>	<b><u>57.5%</u></b>
 <b>29 - Uncategorized - SGLs that are NOT assigned to any other category</b>				
	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>	
<b>Totals:</b>	<b><u>\$36,000,000</u></b>	<b><u>\$17,000</u></b>	<b><u>\$35,983,000</u></b>	<b><u>100.0%</u></b>
 <b>Grand</b>	 <b><u>\$591,000,000</u></b>	 <b><u>\$365,511,850</u></b>	 <b><u>\$225,488,150</u></b>	 <b><u>38.2%</u></b>

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded